SEPT 1982

PAPER MERCHANT SALES REPORT

SEPTEMBER 1982

NATIONAL PAPER TRADE ASSOCIATION, Inc. 111 Great Neck Road, Great Neck, NY 11021
Subscription: $50 Annually for 12 Consecutive Issues

INDUSTRIAL

NPTA REGIONS	SALES PER SELLING DAY SEPTEMBER 1982 "COMPARED TO" SEPTEMBER 1981	SALES PER SELLING DAY SEPTEMBER 1982 "COMPARED TO" AUGUST 1982	SALES PER SELLING DAY 1982 YEAR-TO-DATE "COMPARED TO" 1981 YEAR-TO-DATE	DAYS OUTSTANDING (ACCOUNTS AND NOTES) AT CLOSE OF SEPTEMBER 1981	DAYS OUTSTANDING (ACCOUNTS AND NOTES) AT CLOSE OF SEPTEMBER 1982	CALENDAR DAYS' COST* OF ENDING AUGUST INVENTORY 1981	CALENDAR DAYS' COST* OF ENDING AUGUST INVENTORY 1982
1	+ 5.5%	+13.2%	+ 2.8%	45	39	56	64
2	- 9.2%	+ 4.8%	- 2.0%	37	37	57	50
3	- 2.5%	- 0.7%	- 0.6%	32	34	68	55
4	- 1.3%	+ 7.4%	- 3.7%	35	36	55	56
5	- 2.0%	+ 5.2%	+ 0.1%	35	33	57	65
6	+ 0.9%	+ 8.1%	- 6.4%	37	35	49	56
7	- 8.0%	- 0.1%	- 2.2%	37	38	49	56
NY METRO	+ 2.5%	+ 7.5%	+ 2.3%	47	43	45	-
CHICAGO METRO	-14.7%	+ 3.5%	- 4.4%	35	40	52	51
LA METRO	- 6.0%	+ 2.5%	- 0.6%	44	45	64	60
US	- 3.4%	+ 4.0%	- 2.1%	37	36	56	56

PRINTING

1	+ 9.0%	+ 5.9%	+11.2%	53	51	73	69
2	+12.4%	+ 4.5%	+ 7.3%	49	44	69	66
3	- 2.8%	+ 7.7%	+ 3.1%	44	43	83	82
4	- 1.8%	+ 2.0%	- 0.5%	43	43	73	69
5	+ 2.9%	+ 6.7%	+ 5.8%	44	44	82	76
6	- 7.5%	+ 8.9%	- 2.8%	42	43	56	66
7	- 2.3%	+ 1.6%	+ 8.1%	40	39	70	76
NY METRO	+ 0.5%	+14.6%	+ 4.2%	44	45	75	72
CHICAGO METRO	+ 3.0%	+ 7.7%	- 4.8%	46	45	68	66
LA METRO	+ 7.2%	+12.7%	+ 7.1%	41	37	61	74
US	+ 1.8	+ 6.6%	+ 3.5%	44	44	71	72

*TO CALCULATE MONTHLY INVENTORY TURNOVER, DIVIDE 365 CALENDAR DAYS BY # OF CALENDAR DAYS COST, EG, 365/73 = 5.00x.

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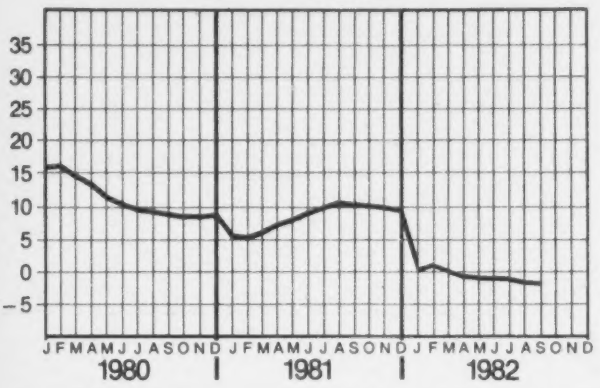
The total figure provided for closing accounts and notes receivable is divided by the average sales per calendar day. The result is the number of days outstanding at the end of the month being prepared.

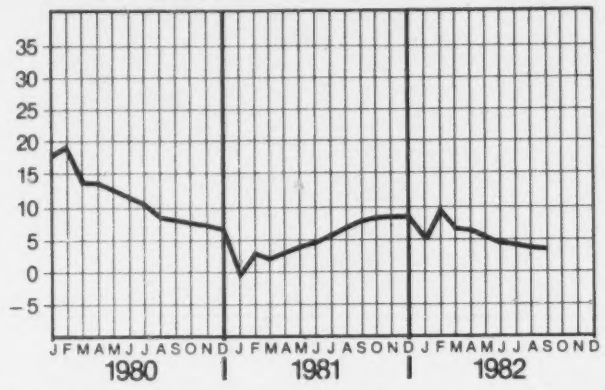
SUMMARY NATIONAL TREND INFORMATION: 1980 TO PRESENT

SALES INFORMATION: YEAR-TO-DATE SALES PER SELLING DAY AS A PERCENTAGE OF PREVIOUS YEAR'S YEAR-TO-DATE SALES PER SELLING DAY.

INDUSTRIAL PAPER SALES NATIONALLY

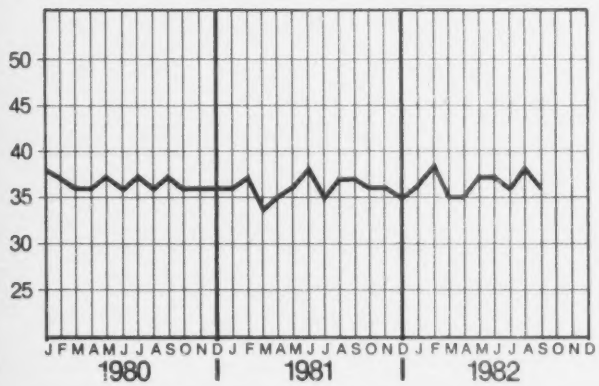


PRINTING PAPER SALES NATIONALLY



RECEIVABLES INFORMATION: DAYS OUTSTANDING FOR ACCOUNTS AND NOTES RECEIVABLE FROM PAPER SALES AT END OF EACH MONTH (IN CALENDAR DAYS)

INDUSTRIAL PAPER RECEIVABLES NATIONALLY



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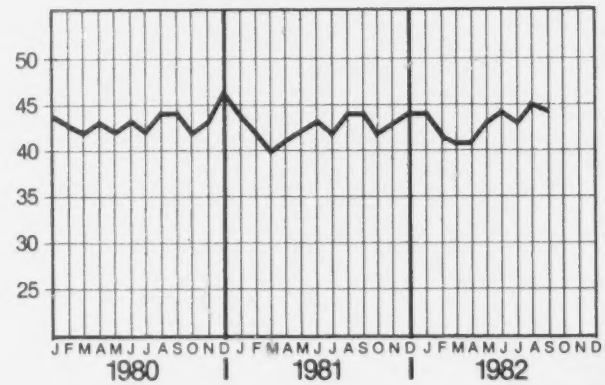
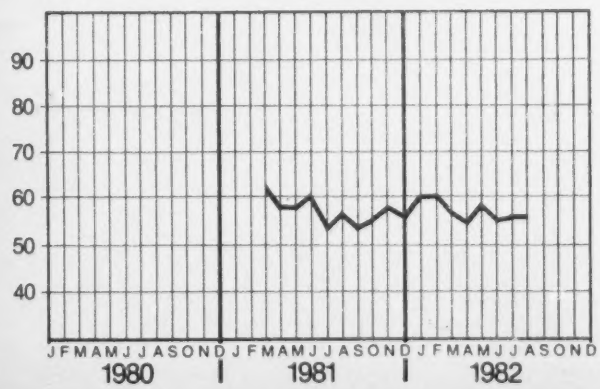


INVENTORY INFORMATION: CALENDAR DAYS COST OF ENDING MONTHLY INVENTORY (FIFO) (IN CALENDAR DAYS)

INDUSTRIAL PAPER INVENTORY NATIONALLY



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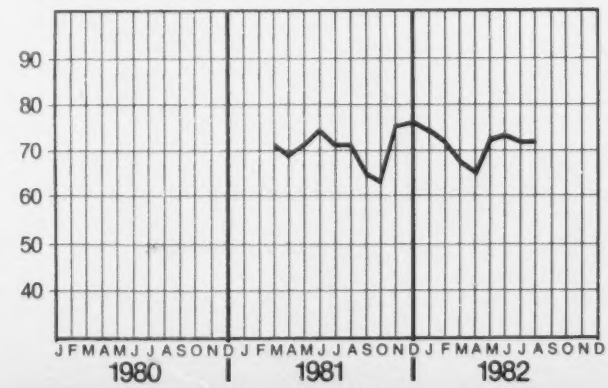

OCT
1982

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OCTOBER 1982

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INDUSTRIAL PRINTING

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1	- 2.7%	- 6.2%	+ 2.2%	41	41	51	55
2	- 3.9%	+ 2.4%	- 2.3%	35	36	53	46
3	- 3.4%	- 0.7%	- 0.9%	33	33	66	63
4	- 4.5%	- 5.3%	- 3.7%	32	36	55	54
5	- 0.3%	- 2.7%	+ 0.1%	33	33	56	62
6	- 6.1%	-10.0%	- 6.4%	38	39	50	50
7	- 5.8%	- 2.0%	- 2.6%	35	36	46	53
NY METRO	+ 7.8%	+ 0.9%	+ 3.0%	44	44	45	--
CHICAGO METRO	- 7.0%	- 0.4%	- 4.6%	36	39	52	55
LA METRO	+ 1.4%	+ 3.1%	- 0.3%	43	43	60	60
US	- 3.3%	- 2.2%	- 2.2%	36	37	54	55
1	+12.5%	+ 2.6%	+11.3%	52	52	55	59
2	+ 3.0%	- 4.1%	+ 6.7%	43	46	67	60
3	+ 0.4%	+ 0.0%	+ 2.8%	40	43	78	76
4	- 8.4%	-12.2%	- 1.2%	41	40	68	58
5	- 1.2%	- 1.7%	+ 5.0%	42	41	72	70
6	- 5.7%	-10.1%	- 3.1%	43	40	50	56
7	- 1.1%	- 7.2%	+ 7.1%	38	39	60	68
NY METRO	- 2.2%	- 6.8%	+ 3.4%	41	44	77	64
CHICAGO METRO	+ 0.8%	+ 4.1%	- 4.2%	42	45	65	60
LA METRO	+ 0.5%	- 6.2%	+ 6.3%	39	38	58	70
US	- 0.8%	- 5.0%	+ 3.1%	42	43	65	65

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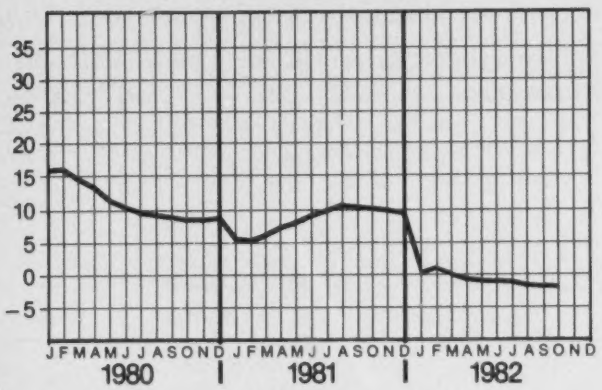
INDUSTRIAL PAPER SALES NATIONALLY



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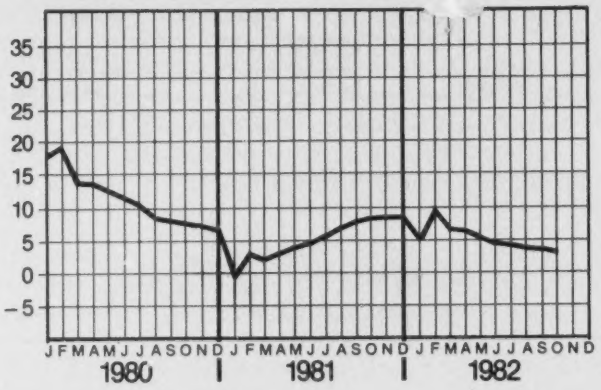

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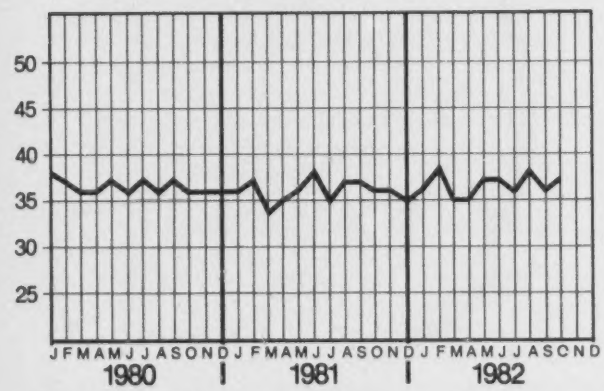

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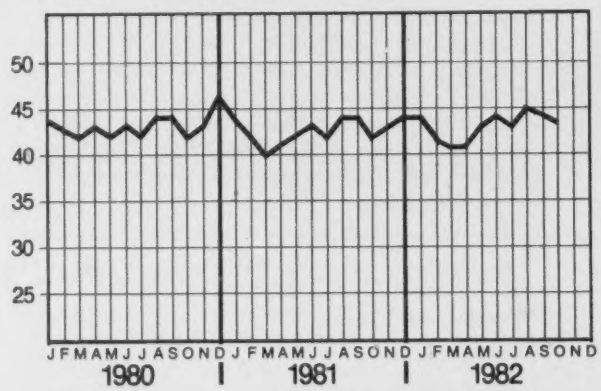

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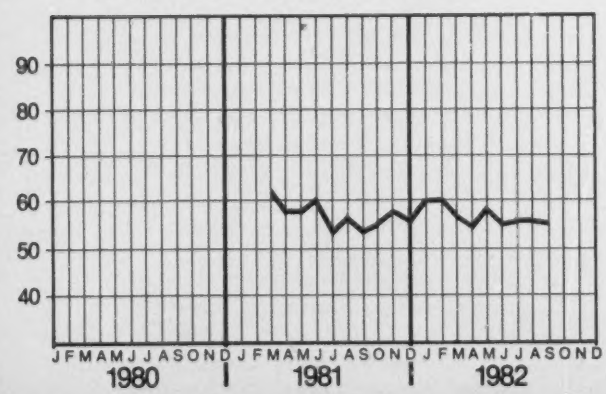

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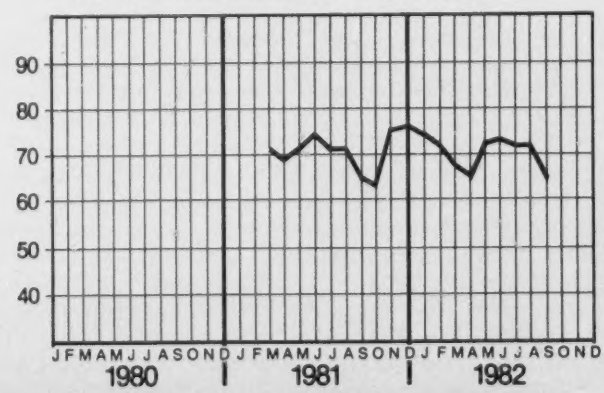

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PAPER MERCHANT SALES REPORT

NOVEMBER 1982

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1	+ 0.5%	+ 6.9%	+ 2.0%	39	43	51	57
2	- 1.2%	+ 1.5%	- 2.2%	37	36	55	43
3	- 2.5%	+ 0.8%	- 1.1%	36	35	68	67
4	- 4.0%	+ 2.6%	- 3.8%	32	33	54	53
5	+ 1.2%	+ 7.3%	+ 0.2%	34	33	57	63
6	- 2.7%	+ 4.6%	- 6.0%	37	39	51	55
7	-10.6%	+ 0.7%	- 3.5%	35	37	48	62
NY METRO	- 6.2%	- 4.7%	+ 2.1%	47	45	41	--
CHICAGO METRO	+12.5%	+ 3.1%	- 3.5%	38	41	50	54
LA METRO	- 3.2%	+ 1.4%	- 0.6%	43	42	60	62
US	- 3.0%	+ 2.6%	- 2.3%	36	37	55	57
1	+ 3.5%	- 2.3%	+10.6%	53	51	57	57
2	+ 2.4%	+ 1.1%	+ 6.3%	47	46	64	60
3	- 2.9%	- 7.2%	+ 2.3%	44	44	81	74
4	- 8.2%	+ 1.6%	- 1.8%	43	43	66	64
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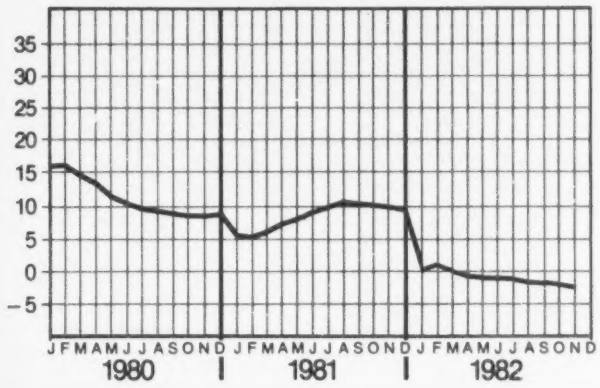

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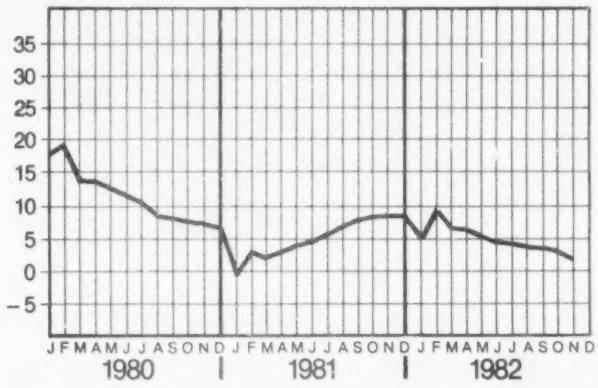

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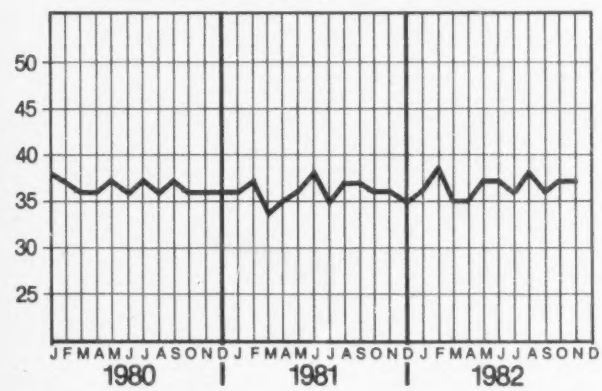

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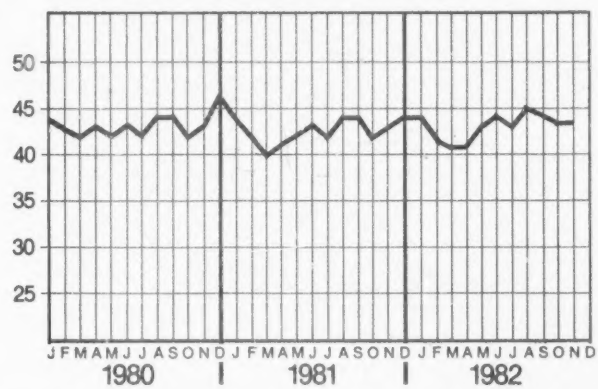

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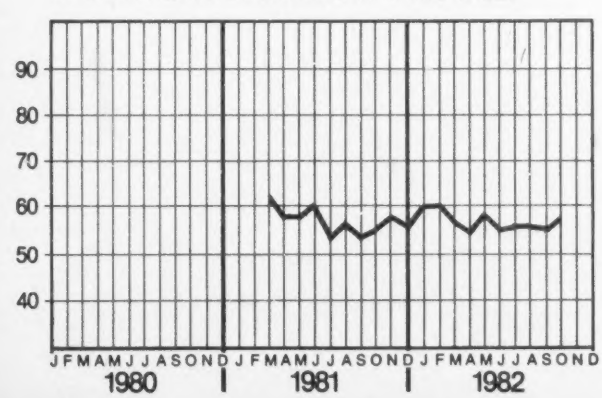

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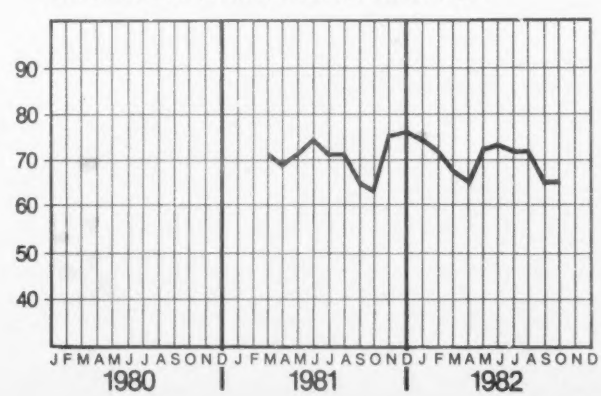

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3	+ 3.1%	+ 0.2%	- 0.7%	29	33	59	64
4	- 3.3%	- 7.6%	- 3.7%	33	32	60	59
5	- 3.2%	- 6.2%	- 0.1%	34	32	60	70
6	+ 2.5%	+ 0.7%	- 5.2%	39	38	54	55
7	- 6.8%	- 1.6%	- 3.8%	36	36	49	60
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CHICAGO METRO	- 8.8%	-17.1%	- 3.8%	35	44	60	55
LA METRO	- 4.9%	+ 1.9%	- 1.0%	45	46	61	54
US	- 1.5%	- 2.5%	- 2.2%	35	36	57	58
1	+17.7%	- 0.3%	+11.1%	52	50	53	55
2	+ 9.9%	- 4.2%	+ 6.6%	47	45	68	67
3	+ 3.1%	+ 3.1%	+ 2.3%	47	45	90	84
4	+ 3.2%	- 4.4%	- 1.4%	41	44	80	76
5	+ 0.7%	- 2.0%	+ 4.0%	41	44	81	78
6	- 0.6%	- 0.3%	- 3.1%	41	42	57	68
7	- 1.6%	+ 3.7%	+ 5.2%	41	41	74	77
NY METRO	- 4.2%	- 4.0%	+ 2.3%	43	43	71	68
CHICAGO METRO	- 0.7%	+ 1.7%	- 4.1%	45	45	65	68
LA METRO	+ 4.5%	+ 0.1%	+ 4.8%	38	40	74	76
US	+ 2.6%	- 1.4%	+ 2.4%	44	44	73	73

*TO CALCULATE MONTHLY INVENTORY TURNOVER, DIVIDE 365 CALENDAR DAYS BY # OF CALENDAR DAYS COST, EG, 365/73 = 5.00x.

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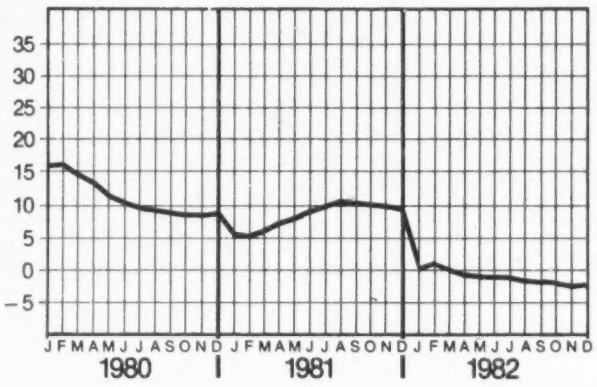
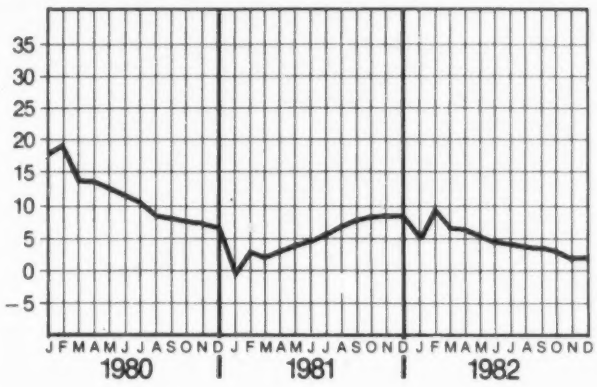
SUMMARY NATIONAL TREND INFORMATION: 1980 TO PRESENT

SALES INFORMATION: YEAR-TO-DATE SALES PER SELLING DAY AS A PERCENTAGE OF PREVIOUS YEAR'S YEAR-TO-DATE SALES PER SELLING DAY.

INDUSTRIAL PAPER SALES NATIONALLY

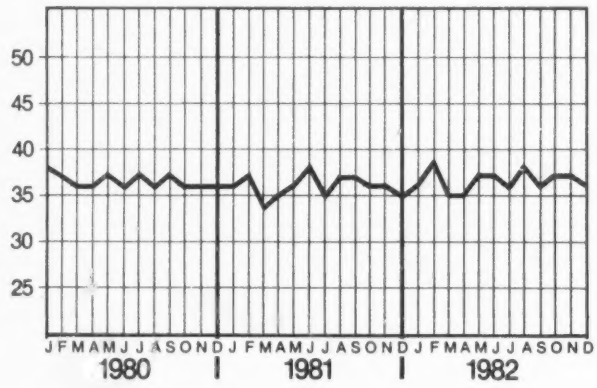


PRINTING PAPER SALES NATIONALLY



RECEIVABLES INFORMATION: DAYS OUTSTANDING FOR ACCOUNTS AND NOTES RECEIVABLE FROM PAPER SALES AT END OF EACH MONTH (IN CALENDAR DAYS)

INDUSTRIAL PAPER RECEIVABLES NATIONALLY



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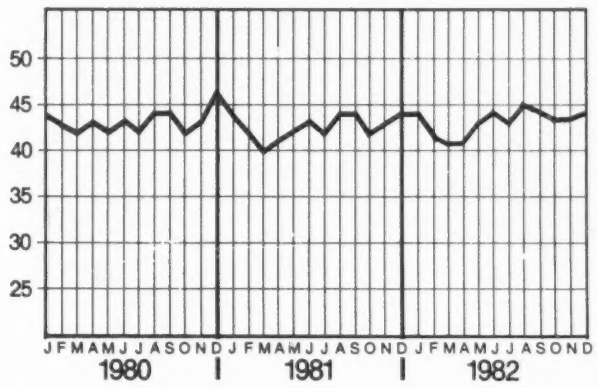
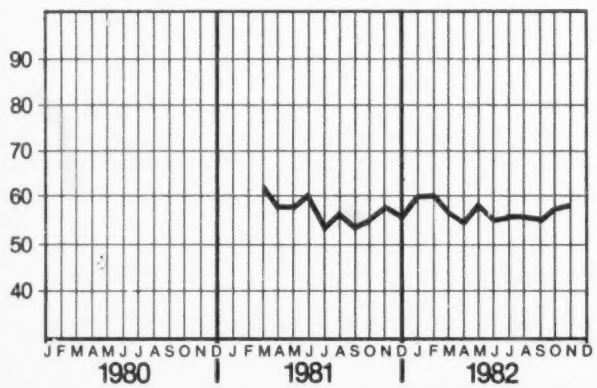


INVENTORY INFORMATION: CALENDAR DAYS COST OF ENDING MONTHLY INVENTORY (FIFO) (IN CALENDAR DAYS)

INDUSTRIAL PAPER INVENTORY NATIONALLY



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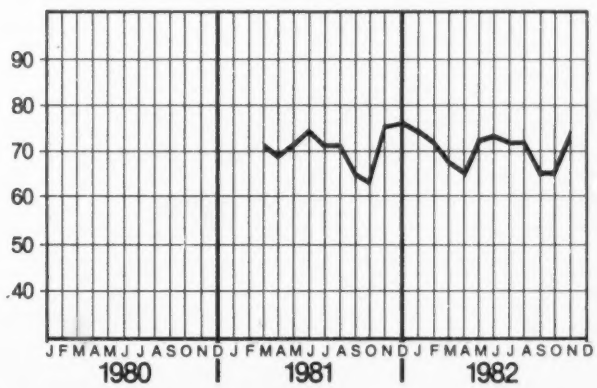

A8140-1

PAPER MERCHANT SALES REPORT

JANUARY 1983

NATIONAL PAPER TRADE ASSOCIATION, inc. 111 Great Neck Road, Great Neck, NY 11021
Subscription: $50 Annually for 12 Consecutive Issues

NPTA REGIONS	SALES PER SELLING DAY JANUARY 1983 -COMPARED TO- JANUARY 1982	SALES PER SELLING DAY JANUARY 1983 -COMPARED TO- DECEMBER 1982	SALES PER SELLING DAY 1983 YEAR-TO-DATE -COMPARED TO- 1982 YEAR-TO-DATE	DAYS OUTSTANDING (ACCOUNTS AND NOTES) AT CLOSE OF JANUARY 1982	DAYS OUTSTANDING (ACCOUNTS AND NOTES) AT CLOSE OF JANUARY 1983	CALENDAR DAYS' COST* OF ENDING DECEMBER INVENTORY 1981	CALENDAR DAYS' COST* OF ENDING DECEMBER INVENTORY 1982
1	+ 2.0%	-12.6%	+ 2.0%	41	38	59	53
2	- 2.6%	-13.2%	- 2.6%	36	35	54	49
3	+ 6.5%	- 5.9%	+ 6.5%	34	34	64	61
4	+ 6.6%	+ 4.0%	+ 6.6%	35	33	64	60
5	+ 2.0%	-12.8%	+ 2.0%	34	33	58	62
6	- 8.3%	-20.3%	- 8.3%	37	34	49	49
7	- 5.8%	-10.1%	- 5.8%	37	35	53	60
NY METRO	- 4.0%	+ 3.7%	- 4.0%	46	44	44	-
CHICAGO METRO	- 0.4%	+ 4.4%	- 0.4%	37	40	58	52
LA METRO	- 4.4%	- 3.6%	- 4.4%	42	47	54	51
US	+ 1.1%	- 6.5%	+ 1.1%	36	35	56	55
1	+13.3%	+ 6.2%	+13.3%	54	53	62	51
2	+ 1.5%	- 2.3%	+ 1.5%	47	46	64	67
3	+ 8.5%	+ 5.5%	+ 8.5%	46	44	91	85
4	+ 4.8%	+ 6.4%	+ 4.8%	43	45	89	78
5	+ 7.4%	+ 2.3%	+ 7.4%	43	43	81	66
6	- 0.2%	+ 2.2%	- 0.2%	40	43	64	83
7	+ 2.9%	- 0.7%	+ 2.9%	40	41	74	81
NY METRO	+ 6.9%	- 3.5%	+ 6.9%	43	44	71	64
CHICAGO METRO	+ 3.9%	+ 2.2%	+ 3.9%	45	45	62	67
LA METRO	+10.2%	- 0.4%	+10.2%	37	39	80	84
US	+ 6.0	+ 2.0%	+ 6.0%	44	45	76	74

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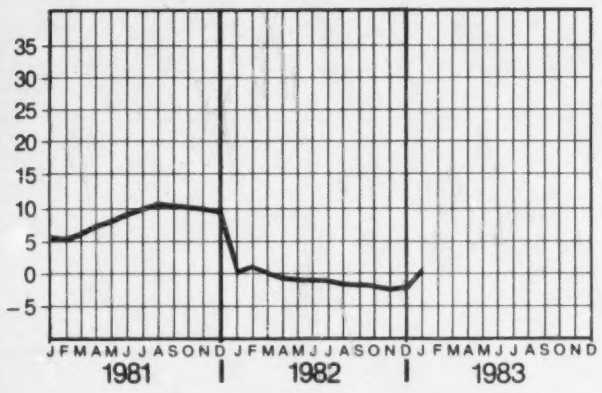
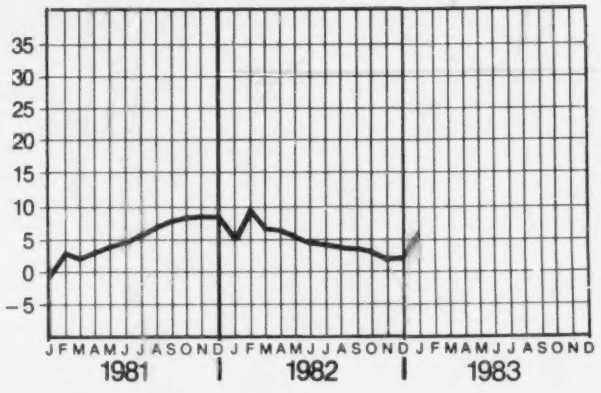
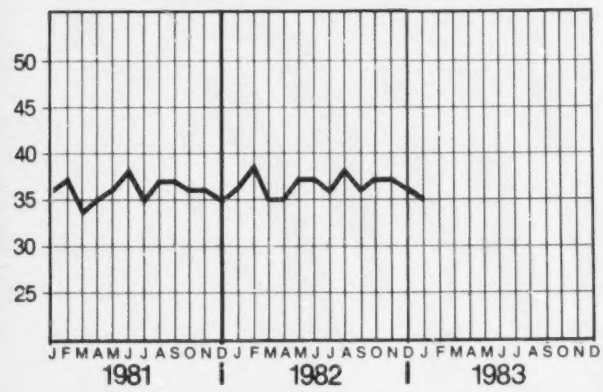


PRINTING PAPER SALES NATIONALLY



RECEIVABLES INFORMATION: DAYS OUTSTANDING FOR ACCOUNTS AND NOTES RECEIVABLE FROM PAPER SALES AT END OF EACH MONTH (IN CALENDAR DAYS)

INDUSTRIAL PAPER RECEIVABLES NATIONALLY



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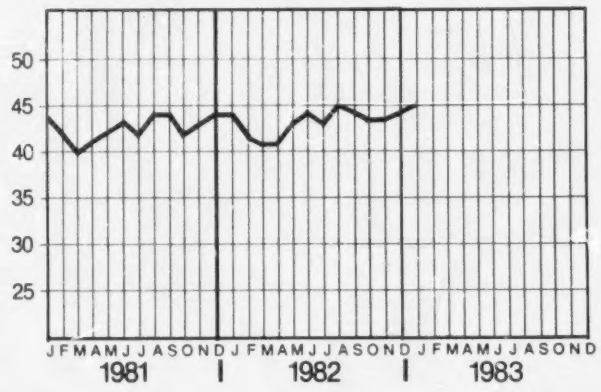

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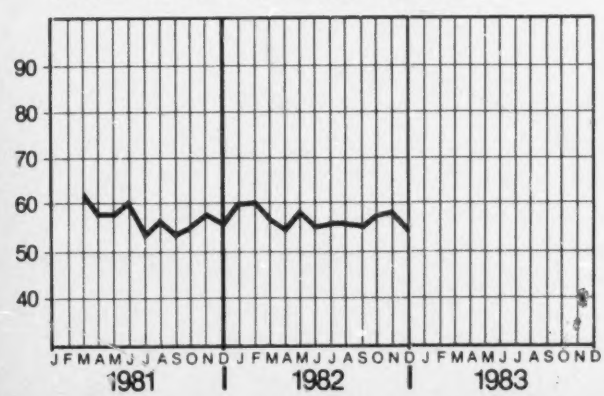

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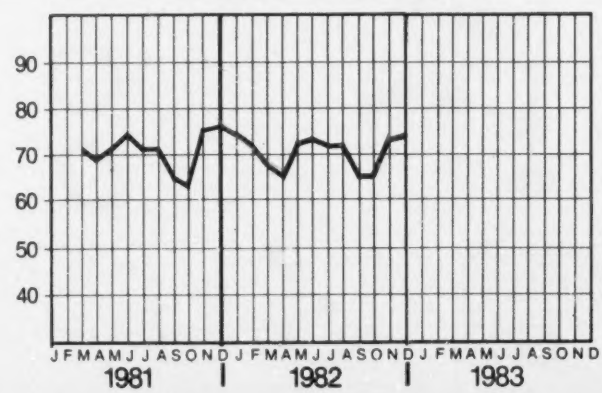

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PAPER MERCHANT SALES REPORT

FEBRUARY 1983

NATIONAL PAPER TRADE ASSOCIATION, inc. 111 Great Neck Road, Great Neck, NY 11021
Subscription: $50 Annually for 12 Consecutive Issues

NPTA REGIONS	SALES PER SELLING DAY FEBRUARY 1983 -COMPARED TO- FEBRUARY 1982	SALES PER SELLING DAY FEBRUARY 1983 -COMPARED TO- JANUARY 1983	SALES PER SELLING DAY 1983 YEAR-TO-DATE -COMPARED TO- 1982 YEAR-TO-DATE	DAYS OUTSTANDING (ACCOUNTS AND NOTES) AT CLOSE OF FEBRUARY 1982	DAYS OUTSTANDING (ACCOUNTS AND NOTES) AT CLOSE OF FEBRUARY 1983	CALENDAR DAYS' COST* OF ENDING JANUARY INVENTORY 1982	CALENDAR DAYS' COST* OF ENDING JANUARY INVENTORY 1983
1	+ 7.2%	+ 2.9%	+ 4.4%	47	44	59	58
2	- 5.5%	+ 3.2%	- 4.1%	38	36	55	53
3	- 1.2%	+ 0.8%	+ 2.4%	35	33	70	67
4	+ 5.0%	- 1.0%	+ 5.8%	35	33	64	64
5	+ 1.2%	+ 1.9%	+ 1.6%	35	31	62	66
6	-10.1%	+ 3.3%	- 9.5%	39	37	57	58
7	- 7.4%	- 0.5%	- 6.6%	39	35	61	65
NY METRO	+ 4.9%	+ 3.5%	+ 0.3%	45	41	50	-
CHICAGO METRO	+ 0.2%	+ 3.4%	- 0.1%	38	39	62	67
LA METRO	- 2.0%	+ 0.8%	- 3.1%	42	43	56	65
US	- 1.6%	+ 1.2%	- 0.3%	38	35	60	62
1	- 0.8%	- 3.3%	+ 6.5%	51	52	66	63
2	- 9.2%	+ 2.2%	- 4.6%	45	43	70	67
3	+ 7.5%	+ 6.2%	+ 8.0%	45	43	85	85
4	+ 1.7%	+ 1.0%	+ 3.2%	38	41	82	76
5	+ 0.8%	+ 1.7%	+ 4.0%	42	38	81	61
6	- 6.4%	+ 5.5%	- 4.0%	43	40	63	73
7	+ 0.6%	+ 7.6%	+ 1.7%	41	41	75	78
NY METRO	- 4.3%	+ 1.7%	+ 0.6%	43	43	77	61
CHICAGO METRO	+ 6.9%	+ 9.8%	+ 5.2%	44	41	66	81
LA METRO	+ 2.2%	+10.3%	+ 5.4%	36	39	74	60
US	- 0.7%	+ 3.5%	+ 2.4%	42	42	75	71

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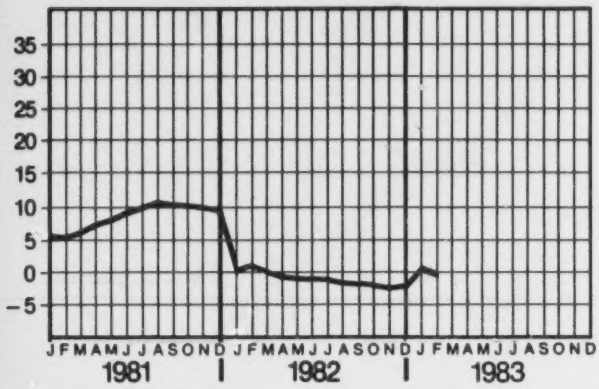
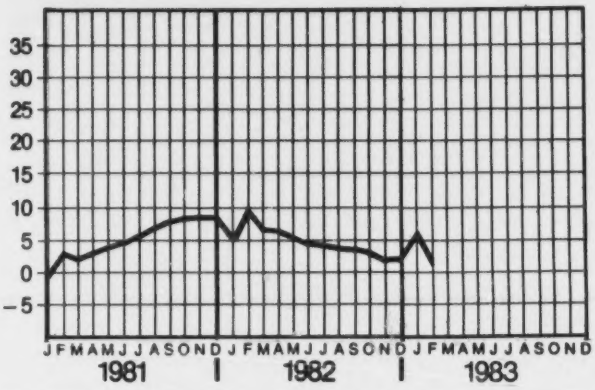


PRINTING PAPER SALES NATIONALLY



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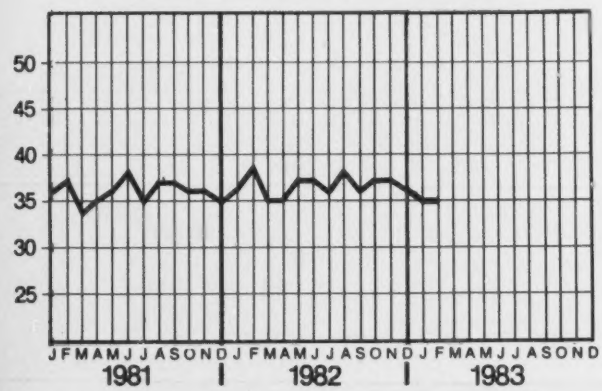

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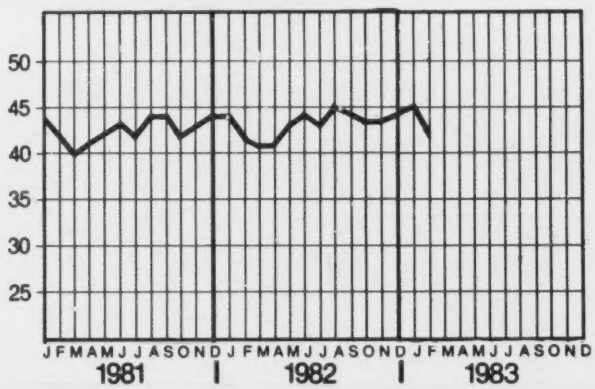

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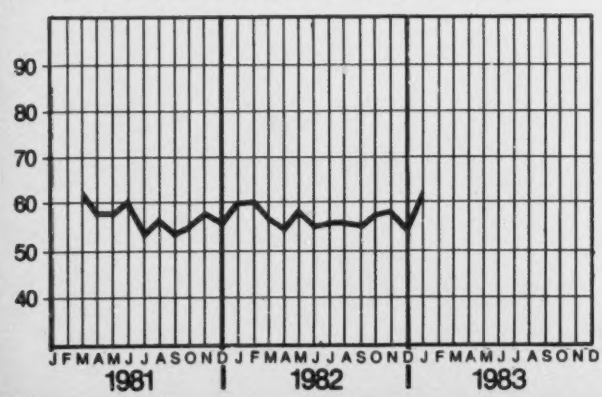

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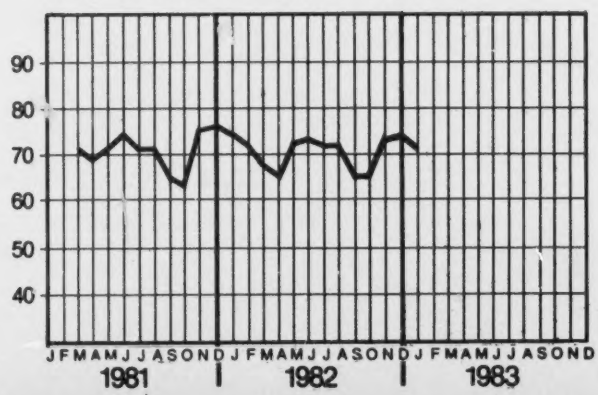

PAPER MERCHANT SALES REPORT

MY8140-1

MARCH 1983

NATIONAL PAPER TRADE ASSOCIATION, inc. 111 Great Neck Road, Great Neck, NY 11021
Subscription: $50 Annually for 12 Consecutive Issues

NPTA REGIONS	SALES PER SELLING DAY MARCH 1983 "COMPARED TO" MARCH 1982	SALES PER SELLING DAY MARCH 1983 "COMPARED TO" FEBRUARY 1983	SALES PER SELLING DAY 1983 YEAR-TO-DATE "COMPARED TO" 1982 YEAR-TO-DATE	DAYS OUTSTANDING (ACCOUNTS AND NOTES) AT CLOSE OF MARCH 1982	DAYS OUTSTANDING (ACCOUNTS AND NOTES) AT CLOSE OF MARCH 1983	CALENDAR DAYS' COST* OF ENDING FEBRUARY INVENTORY 1982	CALENDAR DAYS' COST* OF ENDING FEBRUARY INVENTORY 1983
1	+ 1.6%	+ 4.2%	+ 3.5%	37	42	63	59
2	- 2.4%	+ 5.1%	- 3.5%	34	33	56	61
3	+ 3.7%	+ 6.2%	+ 2.9%	30	32	72	59
4	+17.3%	+ 3.9%	+ 9.8%	35	33	62	54
5	- 2.1%	+ 2.6%	+ 0.3%	34	32	66	64
6	+ 6.2%	+ 4.6%	- 3.6%	37	40	53	62
7	- 1.3%	+ 4.2%	- 4.6%	36	37	56	64
NY METRO	+15.0%	+ 9.1%	+ 8.0%	44	41	59	34
CHICAGO METRO	- 5.0%	- 6.5%	- 1.8%	34	39	63	60
LA METRO	+ 4.0%	+ 3.5%	- 0.6%	43	45	56	70
US	+ 5.4%	+ 4.5%	+ 1.7%	35	36	60	58
1	+12.6%	- 2.2%	+ 8.6%	48	53	60	63
2	+ 8.8%	+ 5.7%	- 0.5%	41	45	65	62
3	+ 0.9%	- 3.7%	+ 5.6%	41	42	90	80
4	+ 3.6%	+ 0.7%	+ 3.3%	40	41	76	64
5	+ 3.6%	+ 3.9%	+ 3.8%	42	43	80	65
6	- 2.3%	+ 1.0%	- 3.4%	40	42	59	67
7	- 3.2%	- 1.1%	0.0%	37	38	71	70
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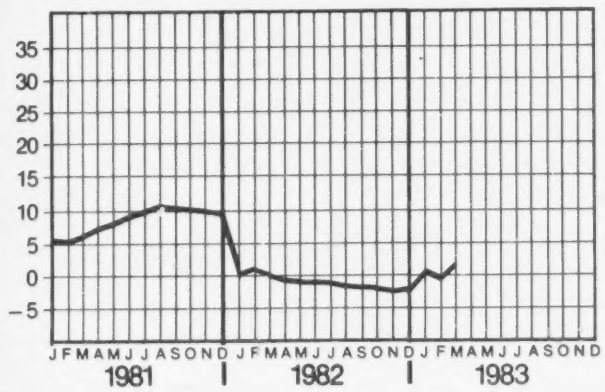
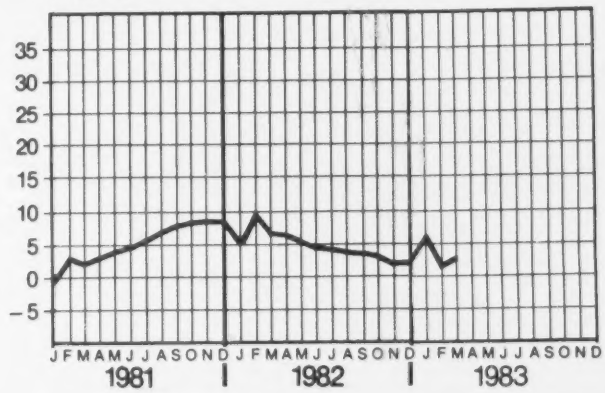
INDUSTRIAL PAPER SALES NATIONALLY

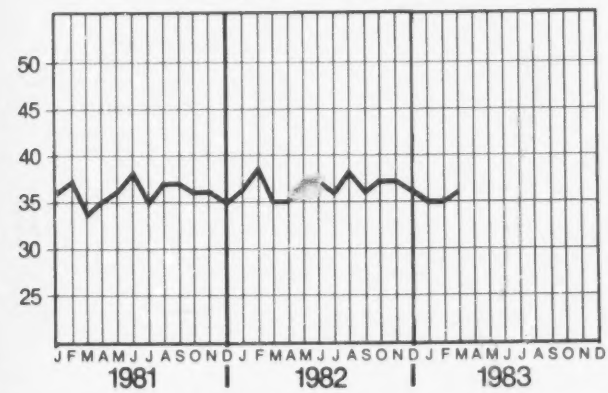


PRINTING PAPER SALES NATIONALLY



RECEIVABLES INFORMATION: DAYS OUTSTANDING FOR ACCOUNTS AND NOTES RECEIVABLE FROM PAPER SALES AT END OF EACH MONTH (IN CALENDAR DAYS)

INDUSTRIAL PAPER RECEIVABLES NATIONALLY



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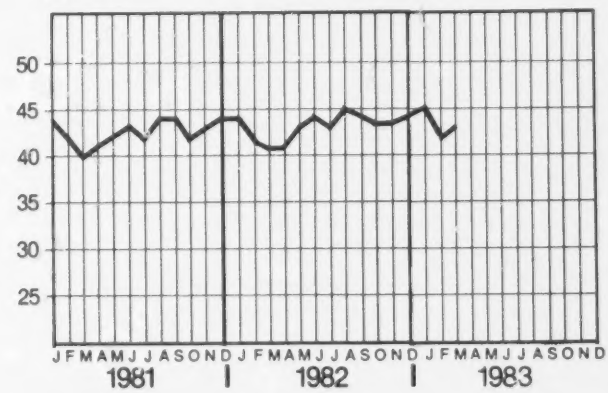

INVENTORY INFORMATION: CALENDAR DAYS COST OF ENDING MONTHLY INVENTORY (FIFO) (IN CALENDAR DAYS)

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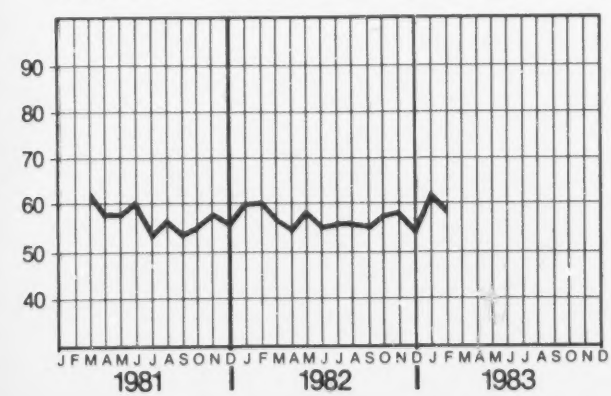

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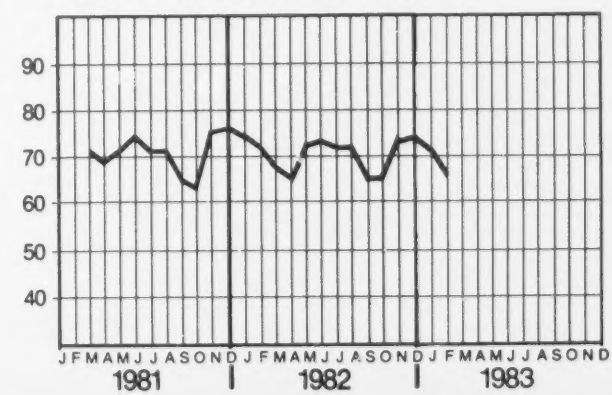

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PAPER MERCHANT SALES REPORT

APRIL 1983

NATIONAL PAPER TRADE ASSOCIATION, inc. 111 Great Neck Road, Great Neck, NY 11021
Subscription: $50 Annually for 12 Consecutive Issues

NPTA REGIONS	SALES PER SELLING DAY APRIL 1983 -COMPARED TO- APRIL 1982	SALES PER SELLING DAY APRIL 1983 -COMPARED TO- MARCH 1983	SALES PER SELLING DAY 1983 YEAR-TO-DATE -COMPARED TO- 1982 YEAR-TO-DATE	DAYS OUTSTANDING (ACCOUNTS AND NOTES) AT CLOSE OF APRIL 1982	DAYS OUTSTANDING (ACCOUNTS AND NOTES) AT CLOSE OF APRIL 1983	CALENDAR DAYS' COST* OF ENDING MARCH INVENTORY 1982	CALENDAR DAYS' COST* OF ENDING MARCH INVENTORY 1983
1	+ 5.3%	+ 1.5%	+ 4.0%	43	38	58	59
2	+ 1.2%	+ 1.6%	- 2.3%	34	33	50	56
3	+ 5.8%	- 0.7%	+ 3.6%	31	32	67	56
4	+ 8.8%	+ 1.7%	+ 9.6%	34	32	55	53
5	+ 1.9%	+ 2.9%	+ 0.7%	32	30	63	61
6	- 0.7%	- 0.5%	- 2.8%	38	36	53	56
7	- 2.0%	- 1.6%	- 3.9%	34	35	55	61
NY METRO	+14.5%	+ 2.1%	+ 9.3%	40	50	49	37
CHICAGO METRO	+ 5.2%	+ 8.5%	+ 0.0%	40	41	49	59
LA METRO	+ 1.0%	+ 5.5%	- 0.1%	40	44	61	60
US	+ 3.6%	+ 1.2%	+ 2.2%	35	35	57	55
1	+11.7%	+ 1.4%	+ 9.4%	49	51	55	55
2	+11.6%	- 2.0%	+ 2.2%	44	41	61	61
3	+10.4%	+ 0.7%	+ 6.8%	41	42	84	78
4	+ 8.9%	- 0.4%	+ 4.5%	38	42	70	67
5	+ 5.2%	+ 0.8%	+ 4.2%	40	41	77	84
6	+ 2.2%	+ 0.4%	- 1.7%	38	40	55	60
7	- 3.6%	- 8.1%	- 0.9%	39	37	63	74
NY METRO	+ 8.7%	+ 4.1%	+ 1.6%	43	43	67	55
CHICAGO METRO	+19.4%	+10.8%	+10.1%	41	44	61	59
LA METRO	+ 8.1%	- 0.9%	+ 7.7%	38	37	72	73
US	+ 8.1%	+ 0.4%	+ 4.1%	41	42	68	68

*TO CALCULATE MONTHLY INVENTORY TURNOVER, DIVIDE 365 CALENDAR DAYS BY # OF CALENDAR DAYS COST, EG, 365/73 = 5.00x.

Region 1 CT, ME, MA, NH, RI & VT
Region 2 DE, DC, MD, NJ, NY & PA (excluding NY Metro)
Region 3 AL, FL, GA, NC, SC, TN & VA
Region 4 IL, IN, KY, MI, MO, OH, WV & WI (excluding Chicago Metro)
Region 5 CO, IA, KS, MN, MT, NE, ND, SD, WY
Region 6 AK, AZ, CA, HI, ID, NV, NM, OR, UT & WA (excluding LA Metro)
Region 7 AR, LA, MS, OK & TX

NY Metro: NY: New York City, Long Island and Westchester Co.
NJ: Counties of: Bergen, Essex, Hudson, Middlesex, Passaic and Union

Chicago Metro: IL: City of Chicago and Cook, DuPage and Lake Cos.
IN: Lake Co.

LA Metro: Cities: Los Angeles and San Diego
Counties: Los Angeles, San Diego, Orange and Ventura (and neighboring parts of Riverside and San Bernardino)

Selling Days

The actual number of days a firm was open for business or that the sales people made customer calls [calendar days less weekends (if applicable) and holidays]. By supplying selling days of each firm, the sales per selling day are standardized according to actual business conditions or company policies.

Days Outstanding

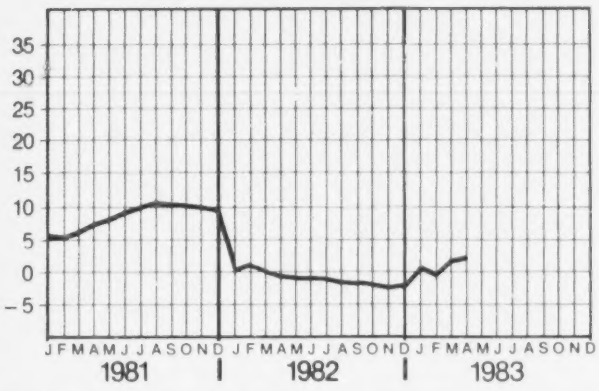
The number of days outstanding on this report are calculated by adding the current month's sales and the previous month's sales and dividing the total by the number of calendar days of the two months. The result is a figure representing average sales per calendar day.

The total figure provided for closing accounts and notes receivable is divided by the average sales per calendar day. The result is the number of days outstanding at the end of the month being prepared.

SUMMARY NATIONAL TREND INFORMATION: 1981 TO PRESENT

SALES INFORMATION: YEAR-TO-DATE SALES PER SELLING DAY AS A PERCENTAGE OF PREVIOUS YEAR'S YEAR-TO-DATE SALES PER SELLING DAY.

INDUSTRIAL PAPER SALES NATIONALLY



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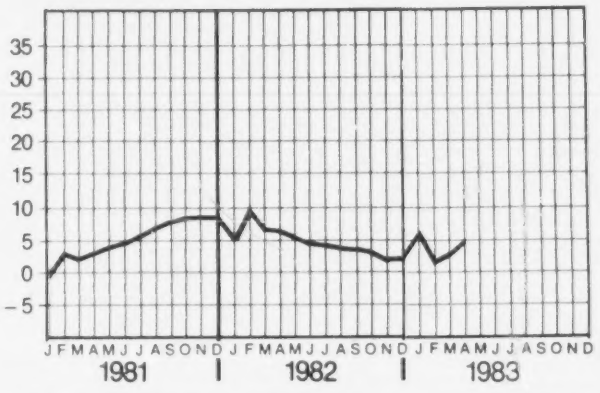

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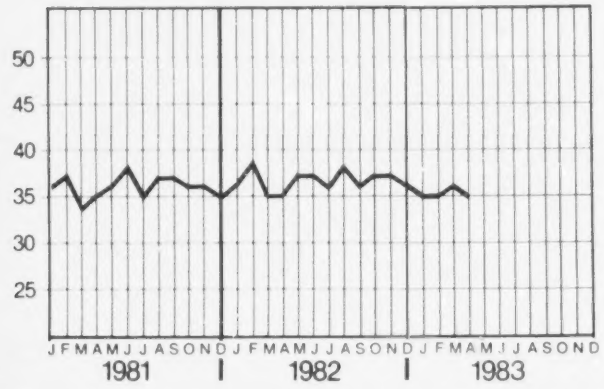

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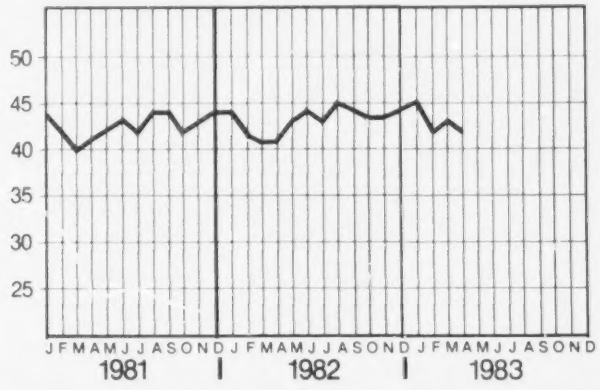

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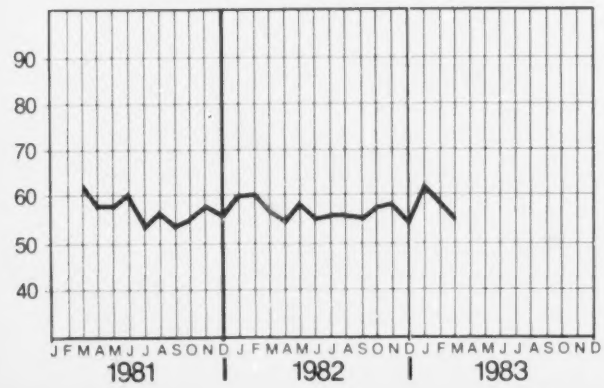

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